Fund balance for activity prior to FY 2005-06   **5,418,561**

	FY 2010-11	FY 2009-10	FY 2008-09	FY 2007-08	FY 2006-07	FY 2005-06	TOTAL
Revenue in Year 1		23,827,011	26,421,210	24,749,162	29,562,908	26,439,275	130,999,565
Revenue in Year 2 (reversal of accrual plus additional collection)			37,620	(5,594)	(64,194)	10,340	(21,828)
Expenditures in Year 1		(24,732,930)	(27,252,270)	(27,408,224)	(25,827,115)	(26,870,446)	(132,090,985)
Expenditures in Year 2			27,858	902,113	52,974	61,957	1,044,902
Expenditures in Year 3				(80,840)	11,054	46,852	(22,934)
Subtotal of activity subsequent to FY 2010-11	**-**	**(905,919)**	**(765,582)**	**(1,843,383)**	**3,735,627**	**(312,023)**	**(91,280)**

Total of Prior Year Activity   **5,327,281**
2010/11 Contingency Reserve   **3,820,595**
Fiscal Year 2010/11 Adjustments   **1,506,686**

The information in the top box shows Proposition 103 revenues and expenditures prior to FY 2005-06 for full accountability of activities for this restricted-use funding source.

Beginning with Fiscal Year 2002-03, the revenues reported shall include actual collection plus anticipated collection. The State has a two-year reversion period in recording its revenues. As an example, payments received in the current year (FY 2009-10) for FY 2008-09 assessment (offsetting the anticipated collection) will still be recorded in FY 2008-09. This will be shown on the table as "Revenue in Year 2" which includes the reversal of the anticipated collection for this year and any additional collection. Additionally, any revenues received for FY 2008-09 after June 30, 2010, shall be recorded as a revenue for FY 2009-10.

Each state agency/department receives an appropriation to support its operation. The appropriation is available for expenditure and encumbrance during the period specified or for three years after the date it became available. The expenditures table above shows expenditures and encumbrances as they are incurred for each year. As an example, a positive amount would indicate that the anticipated expenditures (encumbrances) were not fully realized.